



# ASSESSMENT APPEALS BOARD AGENDA

JANUARY 25, 2016 – 9:00 A.M.

BOARD CHAMBERS, ROOM 1070, COUNTY ADMINISTRATION CENTER

THE MENDOCINO COUNTY ASSESSMENT APPEALS BOARD IS RESPONSIBLE FOR HEARING APPEALS FROM TAXPAYERS ON PROPERTY ASSESSMENTS. THE BOARD IS GOVERNED BY THE RULES AND REGULATIONS OF THE STATE BOARD OF EQUALIZATION AND PROPERTY TAX LAWS OF THE STATE OF CALIFORNIA.

## ORDER OF AGENDA

### AGENDA ITEM NO. 1 – CALL TO ORDER

- Roll Call
- Confirm Agenda Amendments
- Announce Order of Proceedings
- Approval of Minutes of Prior Meeting

### AGENDA ITEM NO. 2 – PUBLIC EXPRESSION

### AGENDA ITEM NO. 3 – APPROVAL OF WITHDRAWN APPLICATIONS

- See Item No. 3 for Additional Information

### AGENDA ITEM NO. 4 – APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

- See Item No. 4 for Additional Information

### AGENDA ITEM NO. 5 – APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS

- See Item No. 5 for Additional Information

### AGENDA ITEM NO. 6 – CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE

- Swearing-In of the Parties and Witnesses
- See Item No. 5 for Additional Information

### AGENDA ITEM NO. 7 – OTHER BUSINESS

- Matters from Staff
- Public Expression
- Announcements
- Confirm Date of Next Meeting
- Adjournment



# ORDER OF AGENDA

## AGENDA ITEM NO. 1 – CALL TO ORDER

- Roll Call
- Confirm Agenda Amendments
- Announce Order of Proceedings
- Approval of Minutes of Prior Meeting

## AGENDA ITEM NO. 2 – PUBLIC EXPRESSION

- Invite members of the public to present comments

## AGENDA ITEM NO. 3 – APPROVAL OF WITHDRAWN APPLICATIONS

The following applicants/agents have requested a withdrawal of their Assessment Appeal/Application for Changed Assessment

### RECOMMENDED ACTION: GRANT WITHDRAWALS AS REQUESTED

PROTEST/APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.
14-057	James A. Martin	126-190-010

## AGENDA ITEM NO. 4 – APPROVAL OF STIPULATIONS IN PLACE OF APPEARANCE AND TESTIMONY

The following applicants/agents have reached a mutually agreed upon Reduction in Assessment and changed the assessed value (on file with the Clerk of the Board)

### RECOMMENDED ACTION: APPROVE STIPULATIONS AS PRESENTED

PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	FULL CASH VALUE
12-141	DIRECTV LLC	034-0015717-000	Personal Property \$ 95,519 <b>Total \$ 95,519</b> <small>*Includes 10% penalty Per SEC 463 R&amp;T Code</small>
12-142	DIRECTV LLC	034-0015717-001	Personal Property \$ 201,649 <b>Total \$ 201,649</b> <small>*Includes 10% penalty Per SEC 463 R&amp;T Code</small>
12-143	DIRECTV LLC	034-0015717-002	Personal Property \$ 98,059 <b>Total \$ 98,059</b> <small>*Includes 10% penalty Per SEC 463 R&amp;T Code</small>
12-144	DIRECTV LLC	034-0015717-003	Personal Property \$ 23,168 <b>Total \$ 23,168</b> <small>*Includes 10% penalty Per SEC 463 R&amp;T Code</small>
12-145	DIRECTV LLC	034-0015717-004	Personal Property \$ 20,273 <b>Total \$ 20,273</b> <small>*Includes 10% penalty Per SEC 463 R&amp;T Code</small>
12-146	DIRECTV LLC	034-0015717-005	Personal Property \$ 33,710 <b>Total \$ 33,710</b> <small>*Includes 10% penalty Per SEC 463 R&amp;T Code</small>
12-147	DIRECTV LLC	034-0015717-006	Personal Property \$ 38,494 <b>Total \$ 38,494</b> <small>*Includes 10% penalty Per SEC 463 R&amp;T Code</small>



PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	FULL CASH VALUE
12-148	DIRECTV LLC	034-0015717-007	Personal Property \$ 15,881 <b>Total \$ 15,881</b> *Includes 10% penalty Per SEC 463 R&T Code
12-149	DIRECTV LLC	034-0015717-008	Personal Property \$ 13,610 <b>Total \$ 13,610</b> *Includes 10% penalty Per SEC 463 R&T Code
12-150	DIRECTV LLC	034-0015717-009	Personal Property \$ 20,777 <b>Total \$ 20,777</b> *Includes 10% penalty Per SEC 463 R&T Code
12-151	DIRECTV LLC	034-0015717-010	Personal Property \$ 6,022 <b>Total \$ 6,022</b> *Includes 10% penalty Per SEC 463 R&T Code
12-152	DIRECTV LLC	034-0015717-011	Personal Property \$ 10,301 <b>Total \$ 10,301</b> *Includes 10% penalty Per SEC 463 R&T Code
12-153	DIRECTV LLC	034-0015717-012	Personal Property \$ 16,680 <b>Total \$ 16,680</b> *Includes 10% penalty Per SEC 463 R&T Code
12-154	DIRECTV LLC	034-0015717-013	Personal Property \$ 46,660 <b>Total \$ 46,660</b> *Includes 10% penalty Per SEC 463 R&T Code
13-058	DIRECTV LLC	034-0015717-000	Personal Property \$ 77,500 <b>Total \$ 77,500</b> *Includes 10% penalty Per SEC 463 R&T Code
13-059	DIRECTV LLC	034-0015717-001	Personal Property \$ 195,585 <b>Total \$ 195,585</b> *Includes 10% penalty Per SEC 463 R&T Code
13-060	DIRECTV LLC	034-0015717-002	Personal Property \$ 94,984 <b>Total \$ 94,984</b> *Includes 10% penalty Per SEC 463 R&T Code
13-061	DIRECTV LLC	034-0015717-003	Personal Property \$ 18,747 <b>Total \$ 18,747</b> *Includes 10% penalty Per SEC 463 R&T Code
13-062	DIRECTV LLC	034-0015717-004	Personal Property \$ 17,653 <b>Total \$ 17,653</b> *Includes 10% penalty Per SEC 463 R&T Code
13-063	DIRECTV LLC	034-0015717-005	Personal Property \$ 30,385 <b>Total \$ 30,385</b> *Includes 10% penalty Per SEC 463 R&T Code
13-064	DIRECTV LLC	034-0015717-006	Personal Property \$ 35,090 <b>Total \$ 35,090</b> *Includes 10% penalty Per SEC 463 R&T Code
13-065	DIRECTV LLC	034-0015717-007	Personal Property \$ 13,972 <b>Total \$ 13,972</b> *Includes 10% penalty Per SEC 463 R&T Code
13-066	DIRECTV LLC	034-0015717-008	Personal Property \$ 11,800 <b>Total \$ 11,800</b> *Includes 10% penalty Per SEC 463 R&T Code
13-067	DIRECTV LLC	034-0015717-009	Personal Property \$ 15,308 <b>Total \$ 15,308</b> *Includes 10% penalty Per SEC 463 R&T Code
13-068	DIRECTV LLC	034-0015717-010	Personal Property \$ 5,511 <b>Total \$ 5,511</b> *Includes 10% penalty Per SEC 463 R&T Code
13-069	DIRECTV LLC	034-0015717-011	Personal Property \$ 9,440 <b>Total \$ 9,440</b> *Includes 10% penalty Per SEC 463 R&T Code



PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	FULL CASH VALUE
13-070	DIRECTV LLC	034-0015717-012	Personal Property \$ 15,387 <b>Total \$ 15,387</b> *Includes 10% penalty Per SEC 463 R&T Code
13-071	DIRECTV LLC	034-0015717-013	Personal Property \$ 47,876 <b>Total \$ 47,876</b> *Includes 10% penalty Per SEC 463 R&T Code
14-015	Leland E. Josephs	121-070-24	Land \$ 152,689 Improvements \$ 265,311 <b>Total \$ 418,000</b> *Includes 10% penalty Per SEC 463 R&T Code
14-016	DIRECTV LLC	034-0015717-000	Personal Property \$ 92,422 <b>Total \$ 92,422</b> *Includes 10% penalty Per SEC 463 R&T Code
14-017	DIRECTV LLC	034-0015717-001	Personal Property \$ 227,504 <b>Total \$ 227,504</b> *Includes 10% penalty Per SEC 463 R&T Code
14-018	DIRECTV LLC	034-0015717-002	Personal Property \$ 113,751 <b>Total \$ 113,751</b> *Includes 10% penalty Per SEC 463 R&T Code
14-019	DIRECTV LLC	034-0015717-003	Personal Property \$ 21,328 <b>Total \$ 21,328</b> *Includes 10% penalty Per SEC 463 R&T Code
14-020	DIRECTV LLC	034-0015717-004	Personal Property \$ 21,328 <b>Total \$ 21,328</b> *Includes 10% penalty Per SEC 463 R&T Code
14-021	DIRECTV LLC	034-0015717-005	Personal Property \$ 35,547 <b>Total \$ 35,547</b> *Includes 10% penalty Per SEC 463 R&T Code
14-022	DIRECTV LLC	034-0015717-006	Personal Property \$ 42,656 <b>Total \$ 42,656</b> *Includes 10% penalty Per SEC 463 R&T Code
14-023	DIRECTV LLC	034-0015717-007	Personal Property \$ 21,238 <b>Total \$ 21,238</b> *Includes 10% penalty Per SEC 463 R&T Code
14-024	DIRECTV LLC	034-0015717-008	Personal Property \$ 14,219 <b>Total \$ 14,219</b> *Includes 10% penalty Per SEC 463 R&T Code
14-025	DIRECTV LLC	034-0015717-009	Personal Property \$ 21,238 <b>Total \$ 21,238</b> *Includes 10% penalty Per SEC 463 R&T Code
14-026	DIRECTV LLC	034-0015717-010	Personal Property \$ 7,109 <b>Total \$ 7,109</b> *Includes 10% penalty Per SEC 463 R&T Code
14-027	DIRECTV LLC	034-0015717-011	Personal Property \$ 14,218 <b>Total \$ 14,218</b> *Includes 10% penalty Per SEC 463 R&T Code
14-028	DIRECTV LLC	034-0015717-012	Personal Property \$ 21,238 <b>Total \$ 21,238</b> *Includes 10% penalty Per SEC 463 R&T Code
14-029	DIRECTV LLC	034-0015717-013	Personal Property \$ 56,875 <b>Total \$ 56,875</b> *Includes 10% penalty Per SEC 463 R&T Code
14-040	Cody Cinnamon	008-070-15	Land \$ 133,202 Improvements \$ 262,798 <b>Total \$ 396,000</b> *Includes 10% penalty Per SEC 463 R&T Code



PROTEST APPLICATION No.	APPLICANT NAME	APN/ACCOUNT No.	FULL CASH VALUE
15-038	DIRECTV LLC	034-0015717-011	Personal Property \$ 11,113 <b>Total \$ 11,113</b> *Includes 10% penalty Per SEC 463 R&T Code
15-039	DIRECTV LLC	034-0015717-004	Personal Property \$ 24,049 <b>Total \$ 24,049</b> *Includes 10% penalty Per SEC 463 R&T Code
15-040	DIRECTV LLC	034-0015717-007	Personal Property \$ 20,752 <b>Total \$ 20,752</b> *Includes 10% penalty Per SEC 463 R&T Code
15-041	DIRECTV LLC	034-0015717-010	Personal Property \$ 7,126 <b>Total \$ 7,126</b> *Includes 10% penalty Per SEC 463 R&T Code
15-042	DIRECTV LLC	034-0015717-006	Personal Property \$ 43,423 <b>Total \$ 43,423</b> *Includes 10% penalty Per SEC 463 R&T Code
15-043	DIRECTV LLC	034-0015717-009	Personal Property \$ 14,312 <b>Total \$ 14,312</b> *Includes 10% penalty Per SEC 463 R&T Code
15-044	DIRECTV LLC	034-0015717-012	Personal Property \$ 18,822 <b>Total \$ 18,822</b> *Includes 10% penalty Per SEC 463 R&T Code
15-045	DIRECTV LLC	034-0015717-001	Personal Property \$ 244,771 <b>Total \$ 244,771</b> *Includes 10% penalty Per SEC 463 R&T Code
15-046	DIRECTV LLC	034-0015717-003	Personal Property \$ 24,106 <b>Total \$ 24,106</b> *Includes 10% penalty Per SEC 463 R&T Code
15-047	DIRECTV LLC	034-0015717-002	Personal Property \$ 113,443 <b>Total \$ 113,443</b> *Includes 10% penalty Per SEC 463 R&T Code
15-048	DIRECTV LLC	034-0015717-013	Personal Property \$ 60,818 <b>Total \$ 60,818</b> *Includes 10% penalty Per SEC 463 R&T Code
15-049	DIRECTV LLC	034-0015717-008	Personal Property \$ 16,181 <b>Total \$ 16,181</b> *Includes 10% penalty Per SEC 463 R&T Code
15-050	DIRECTV LLC	034-0015717-005	Personal Property \$ 38,560 <b>Total \$ 38,560</b> *Includes 10% penalty Per SEC 463 R&T Code
15-051	DIRECTV LLC	034-0015717-000	Personal Property \$ 114,768 <b>Total \$ 114,768</b> *Includes 10% penalty Per SEC 463 R&T Code

**AGENDA ITEM NO. 5 – APPROVAL OF REQUESTED CONTINUANCES AND/OR POSTPONEMENTS**

The following applicants/agents have requested a continuance and/or postponement of their Assessment Appeal/Application for Changed Assessment

**RECOMMENDED ACTION: GRANT CONTINUANCES AS REQUESTED**

PROTEST/APPLICATION No. APPLICANT NAME

APN/ACCOUNT No.



**AGENDA ITEM NO. 6 – CONDUCT ASSESSMENT APPEAL PROTEST HEARINGS AND PRESENTATION OF EVIDENCE**

*The Board of Equalization will hear the following Assessment Appeal/Application for Changed Assessment protests and presentation of evidence during the meeting proceedings*

**RECOMMENDED ACTION: FOLLOWING PRESENTATION OF EVIDENCE, DISCUSSION AND POSSIBLE ACTION REGARDING THE FOLLOWING MATTERS:**

<b>PROTEST/APPLICATION No.</b>	<b>APPLICANT NAME</b>	<b>APN/ACCOUNT No.</b>
14-063	Stephen Levesque	020-6510-260-R

**AGENDA ITEM NO. 7 – OTHER BUSINESS**

- Matters from Staff
- Announcements
- Confirm Date of Next Meeting
- Adjournment

Final Meeting

**AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE**

The Assessment Appeals Board complies with ADA requirements and upon request, will attempt to reasonably accommodate individuals with disabilities by making meeting material available in appropriate alternative formats (pursuant to Government Code Section 54953.2). Anyone requiring reasonable accommodation to participate in the meeting should contact the Executive Office by calling (707) 463-4441 at least five days prior to the meeting.

**PUBLIC EXPRESSION: (PUBLIC COMMENT FOR ITEMS NOT ON THE AGENDA)**

- Members of the public are welcome to address the Assessment Appeals Board on items not listed on the agenda and within the jurisdiction of the Board. The Board is prohibited by law from taking action on matters not on the agenda, but may ask questions to clarify the speaker's comment and/or briefly answer questions. The Board limits testimony on matters not on the agenda to 3 minutes per person and not more than 10 minutes for a particular subject.
- Individuals wishing to address the Board under Public Expression are welcome to do so. If you wish to submit written comments, please provide information to the Executive Office staff, located in the Administration Center, Room 1010.